

PROFESSIONAL LICENSURE DIVISION[645]**Notice of Intended Action**

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 148F.3, the Iowa Board of Podiatry hereby gives Notice of Intended Action to amend Chapter 5, “Fees”; to adopt Chapter 221, “Licensure of Orthotists, Prosthetists, and Pedorthists”; to amend Chapter 224, “Discipline for Podiatrists”; and to adopt Chapter 225, “Continuing Education for Orthotists, Prosthetists, and Pedorthists,” Iowa Administrative Code.

The amendments in Item 1 make changes to Chapter 5 to increase the licensure fee for podiatrists to \$300 for a new license, \$150 for a temporary license, \$360 for a reactivation, and \$300 for a license renewal. These fee increases are required to make the Board of Podiatry self-sustaining. The licensure fee for the new professions of orthotics, prosthetics, and pedorthics is a two-tier licensure fee. The two-tier system will allow the new professions to comply with a legislative mandate to reimburse \$28,000 to the general fund by July 1, 2015. After July 1, 2015, the initial licensure fee and the renewal fee will revert to a lower self-sustaining fee of \$300. Chapter 5 is common to all professions for which licensure is administered by the Division; however, the proposed changes affect only the Board of Podiatry.

Item 2 proposes a new chapter that defines the licensure requirements for the new professions. In accordance with Iowa Code chapter 148F, proposed Chapter 221 includes language for a transition period for those practitioners currently practicing orthotics, prosthetics, or pedorthics.

Items 3 to 10 incorporate the new professions into the Board of Podiatry’s discipline chapter.

Item 11 proposes new Chapter 225 that defines the continuing education requirements for renewal of an orthotic, prosthetic, or pedorthic license. The proposed rules require 30 hours per biennium for prosthetists and orthotists and 20 hours for pedorthists.

Any interested person may make written comments on the proposed amendments no later than August 27, 2013, addressed to Tony Alden, Professional Licensure Bureau, Lucas State Office Building, 321 E. 12th Street, Des Moines, Iowa 50319-0075; e-mail tony.alden@idph.iowa.gov; fax (515)281-3121.

A public hearing will be held on August 27, 2013, from 9 to 9:30 a.m. in the Fifth Floor Board Conference Room, Lucas State Office Building, at which time persons may present their views either orally or in writing. At the hearing, persons will be asked to give their names and addresses for the record and to confine their remarks to the subject of the proposed amendments.

These amendments are subject to waiver pursuant to 645—Chapter 18.

After analysis and review of this rule making, no impact on jobs is expected.

These amendments are intended to implement Iowa Code chapters 17A, 147, 148F, and 272C.

The following amendments are proposed.

ITEM 1. Amend rule 645—5.15(147,149) as follows:

645—5.15(147,148F,149) Podiatry license fees. All fees are nonrefundable.

5.15(1) License fee for license to practice podiatry, license by endorsement, or license by reciprocity ~~or temporary license~~ is ~~\$120~~ \$300.

5.15(2) License fee for temporary license to practice podiatry is \$150.

5.15(3) The fee for a license to practice orthotics, prosthetics, or pedorthics received on or before July 1, 2015, shall be \$600. The fee for a license to practice orthotics, prosthetics, or pedorthics received after July 1, 2015, shall be \$300.

~~5.15(2)~~ **5.15(4)** Biennial license renewal fee is ~~\$468~~ \$300 for each biennium.

5.15(5) Reactivation fee is \$360.

~~5.15(6)~~ Temporary license renewal fee is \$150.

~~5.15(3)~~ ~~5.15(7)~~ Late fee for failure to renew before expiration is \$60.

~~5.15(4)~~ Reactivation fee is \$228.

~~5.15(5)~~ ~~5.15(8)~~ Duplicate or reissued license certificate or wallet card fee is \$20.

~~5.15(6)~~ ~~5.15(9)~~ Verification of license fee is \$20.

~~5.15(7)~~ ~~5.15(10)~~ Returned check fee is \$25.

~~5.15(8)~~ ~~5.15(11)~~ Disciplinary hearing fee is a maximum of \$75.

~~5.15(9)~~ Temporary license renewal fee is \$84 per year.

This rule is intended to implement Iowa Code section 147.8 and Iowa Code chapters 17A, 148F, 149 and 272C.

ITEM 2. Adopt the following new 645—Chapter 221:

CHAPTER 221

LICENSURE OF ORTHOTISTS, PROSTHETISTS, AND PEDORTHISTS

645—221.1(148F) Definitions. For purposes of these rules, the following definitions shall apply:

“*Active license*” means a license that is current and has not expired.

“*Board*” means the board of podiatry.

“*Grace period*” means the 30-day period following expiration of a license when the license is still considered to be active. In order to renew a license during the grace period, a licensee is required to pay a late fee.

“*Inactive license*” means a license that has expired because it was not renewed by the end of the grace period. The category of “inactive license” may include licenses formerly known as lapsed, inactive, delinquent, closed, or retired.

“*Licensee*” means any person licensed to practice as a orthotist, prosthetist, or pedorthist in the state of Iowa.

“*License expiration date*” means June 30 of even-numbered years.

“*Licensure by endorsement*” means the issuance of an Iowa license to practice orthotics, prosthetics, or pedorthics to an applicant who is or has been licensed in another state.

“*Mandatory training*” means training on identifying and reporting child abuse or dependent adult abuse required of orthotists, prosthetists, or pedorthists who are mandatory reporters. The full requirements on mandatory reporting of child abuse and the training requirements are found in Iowa Code section 232.69. The full requirements on mandatory reporting of dependent adult abuse and the training requirements are found in Iowa Code section 235B.16.

“*Reactivate*” or “*reactivation*” means the process as outlined in rule 645—221.8(17A,147,272C) by which an inactive license is restored to active status.

“*Reciprocal license*” means the issuance of an Iowa license to practice orthotics, prosthetics, or pedorthics to an applicant who is currently licensed in another state that has a mutual agreement with the Iowa board of podiatry to license persons who have the same or similar qualifications to those required in Iowa.

“*Reinstatement*” means the process as outlined in rule 645—11.31(272C) by which a licensee who has had a license suspended or revoked or who has voluntarily surrendered a license may apply to have the license reinstated, with or without conditions. Once the license is reinstated, the licensee may apply for active status.

645—221.2(148F) Transition period. Current practitioners of orthotics, prosthetics, and pedorthics who submit a completed application and appropriate licensure fee to the board office on or prior to June 30, 2014, may be issued an initial license based on the following criteria:

1. Verification of current certification in good standing as an orthotist, prosthetist, or pedorthist from the American Board for Certification in Orthotics, Prosthetics, and Pedorthics, Incorporated. The verification must be submitted to the board directly from the accrediting body; or

2. Verification of current certification in good standing as an orthotist, prosthetist, or pedorthist from the Board of Certification, International. The verification must be submitted to the board directly from the accrediting body; or

3. Verification of continuous practice as an orthotist, prosthetist, or pedorthist for at least five of seven years in an accredited and bonded facility. The five years of continuous practice must occur between July 1, 2007, and June 30, 2014.

645—221.3(148F) Requirements for licensure. The following criteria shall apply to licensure:

221.3(1) An applicant shall complete a board-approved application packet. Application forms may be obtained from the board's Web site (<http://www.idph.state.ia.us/licensure>) or directly from the board office. All applications shall be sent to the Board of Podiatry, Bureau of Professional Licensure, Fifth Floor, Lucas State Office Building, Des Moines, Iowa 50319-0075.

221.3(2) An applicant shall complete the application form according to the instructions contained in the application. If the application is not completed according to the instructions, the application will not be reviewed by the board.

221.3(3) Each application shall be accompanied by the appropriate fees payable to the Board of Podiatry. The fees are nonrefundable.

221.3(4) No application will be considered complete until official copies of academic transcripts are received.

a. Applicants for licensure in orthotics or prosthetics must submit proof of graduation from an educational program approved by the Commission on Accreditation of Allied Health Education Programs.

b. Applicants for licensure in pedorthics must submit proof of graduation from an educational program approved by the National Commission on Orthotic and Prosthetic Education.

221.3(5) Transcripts must be sent directly from the school to the board.

221.3(6) Licensees who were issued their licenses within six months prior to the renewal date shall not be required to renew their licenses until the renewal date two years later.

221.3(7) Incomplete applications that have been on file in the board office for more than two years shall be:

a. Considered invalid and shall be destroyed; or

b. Retained upon written request of the applicant. The applicant is responsible for requesting that the file be retained.

221.3(8) The applicant shall ensure that the passing score from the appropriate professional examination is sent directly to the board from the examination service.

221.3(9) Applicants for licensure in orthotics or prosthetics must provide documentation of successful completion of a residency program accredited by the National Commission on Orthotic and Prosthetic Education.

221.3(10) Applicants for licensure in pedorthics must provide documentation of successful completion of a qualified clinical experience program.

645—221.4(148F) Written examinations.

221.4(1) Prosthetists must have completed and passed the Board of Certification/Accreditation, International (BOC), or American Board for Certification in Orthotics, Prosthetics and Pedorthics, Incorporated (ABC), examination for prosthetists.

221.4(2) Orthotists must have completed and passed the BOC or ABC examination for orthotists.

221.4(3) Pedorthists must have completed and passed the BOC or ABC examination for pedorthists.

221.4(4) The applicant has responsibility for:

a. Making arrangements to take the examinations; and

b. Arranging to have the examination score reports sent directly to the board from the ABC or BOC.

221.4(5) A passing score as recommended by the administrators of the ABC or BOC examinations shall be required.

645—221.5(149) Educational qualifications.

221.5(1) An applicant for licensure to practice as an orthotist or prosthetist shall present official copies of academic transcripts, verifying completion of the following requirements:

- a.* A baccalaureate or higher degree from a regionally accredited college or university. Transcripts must be sent directly from the school to the board of podiatry; and
- b.* Verification of completion of an academic program in orthotics or prosthetics accredited by the Commission on Accreditation of Allied Health Education Programs (CAAHEP). Transcripts must be sent directly from the school to the board of podiatry.

221.5(2) An applicant for licensure to practice as a pedorthist shall present official copies of academic transcripts, verifying completion of the following requirements:

- a.* A high school diploma or its equivalent; and
- b.* Verification of completion of an academic program in pedorthics accredited by the National Commission on Orthotic and Prosthetic Education. Verification must be sent directly from the school to the board of podiatry.

645—221.6(148F) Licensure by endorsement.

221.6(1) An applicant who has been a licensed orthotist, prosthetist, or pedorthist under the laws of another jurisdiction shall file an application for licensure by endorsement with the board office. The board may receive by endorsement any applicant from the District of Columbia, another state, territory, province or foreign country who:

- a.* Submits to the board a completed application;
- b.* Pays the licensure fee;
- c.* Shows evidence of licensure requirements that are similar to those required in Iowa;
- d.* For prosthetic or orthotic licensure, provides:
 - (1) A baccalaureate or higher degree from a regionally accredited college or university. Transcripts must be sent directly from the school to the board of podiatry; and
 - (2) Verification of completion of an academic program in orthotics or prosthetics accredited by CAAHEP. Transcripts must be sent directly from the school to the board of podiatry;
- e.* For pedorthic licensure, provides:
 - (1) A high school diploma or its equivalent; and
 - (2) Verification of completion of an academic program in pedorthics accredited by the National Commission on Orthotic and Prosthetic Education. Verification must be sent directly from the school to the board of podiatry;
- f.* Provides verification of license(s) from every jurisdiction in which the applicant has been licensed, sent directly from the jurisdiction(s) to the board office. Web-based verification may be substituted for verification direct from the jurisdiction's board office if the verification provides:
 - (1) Licensee's name;
 - (2) Date of initial licensure;
 - (3) Current licensure status; and
 - (4) Any disciplinary action taken against the license.
- g.* Submits a copy of the scores from the appropriate professional examination to be sent directly from the examination service to the board.

221.6(2) Individuals who were issued their licenses by endorsement within six months of the license renewal date will not be required to renew their licenses until the next renewal date two years later.

645—221.7(148F) License renewal.

221.7(1) The biennial license renewal period for a license to practice orthotics, prosthetics, or pedorthics shall begin on July 1 of an even-numbered year and end on June 30 of the next even-numbered year. The licensee is responsible for renewing the license prior to its expiration. Failure of the licensee to receive notice from the board does not relieve the licensee of the responsibility for renewing the license.

221.7(2) An individual who was issued a license within six months of the license renewal date will not be required to renew the license until the subsequent renewal date two years later.

221.7(3) A licensee seeking renewal shall:

a. Meet the continuing education requirements of rule 645—225.2(148F,272C). A licensee whose license was reactivated during the current renewal compliance period may use continuing education credit earned during the compliance period for the first renewal following reactivation; and

b. Submit the completed renewal application and renewal fee before the license expiration date.

221.7(4) Upon receipt of the information required by this rule and the required fee, board staff shall administratively issue a two-year license and shall send the licensee a wallet card by regular mail. In the event the board receives adverse information on the renewal application, the board shall issue the renewal license but may refer the adverse information for further consideration or disciplinary investigation.

221.7(5) A person licensed to practice orthotics, prosthetics, or pedorthics shall keep the license certificate and wallet card(s) displayed in a conspicuous public place at the primary site of practice.

221.7(6) Late renewal. The license shall become late when the license has not been renewed by the expiration date on the wallet card. The licensee shall be assessed a late fee as specified in 645—subrule 5.15(7). To renew a late license, the licensee shall complete the renewal requirements and submit the late fee within the grace period.

221.7(7) Inactive license. A licensee who fails to renew the license by the end of the grace period has an inactive license. A licensee whose license is inactive continues to hold the privilege of licensure in Iowa but may not practice as an orthotist, prosthetist, or pedorthist in Iowa until the license is reactivated. A licensee who practices as an orthotist, prosthetist, or pedorthist in the state of Iowa with an inactive license may be subject to disciplinary action by the board, injunctive action pursuant to Iowa Code section 147.83, criminal sanctions pursuant to Iowa Code section 147.86, and other available legal remedies.

645—221.8(17A,147,272C) License reactivation. To apply for reactivation of an inactive license, a licensee shall:

221.8(1) Submit a reactivation application on a form provided by the board.

221.8(2) Pay the reactivation fee that is due as specified in rule 645—5.15(147,148F,149).

221.8(3) Provide verification of current competence to practice by satisfying one of the following criteria:

a. If the license has been on inactive status for five years or less, an applicant must provide the following:

(1) Verification of the license(s) from every jurisdiction in which the applicant is or has been licensed and is or has been practicing during the time period the Iowa license was inactive, sent directly from the jurisdiction(s) to the board office. Web-based verification may be substituted for verification from a jurisdiction's board office if the verification includes:

1. Licensee's name;
2. Date of initial licensure;
3. Current licensure status; and
4. Any disciplinary action taken against the license; and

(2) Verification of completion of:

1. For orthotists or prosthetists, 30 hours of continuing education within two years of application for reactivation.

2. For pedorthists, 20 hours of continuing education within two years of application for reactivation.

b. If the license has been on inactive status for more than five years, an applicant must provide the following:

(1) Verification of the license(s) from every jurisdiction in which the applicant is or has been licensed and is or has been practicing during the time period the Iowa license was inactive, sent directly from the jurisdiction(s) to the board office. Web-based verification may be substituted for verification from a jurisdiction's board office if the verification includes:

1. Licensee's name;

2. Date of initial licensure;
3. Current licensure status; and
4. Any disciplinary action taken against the license; and
- (2) Verification of completion of:
 1. For orthotists or prosthetists, 60 hours of continuing education within two years of application for reactivation.
 2. For pedorthists, 40 hours of continuing education within two years of application for reactivation.

645—221.9(17A,147,272C) License reinstatement. A licensee whose license has been revoked, suspended, or voluntarily surrendered must apply for and receive reinstatement of the license in accordance with rule 645—11.31(272C) and must apply for and be granted reactivation of the license in accordance with rule 645—221.8(17A,147,272C) prior to practicing as an orthotist, a prosthetist, or a pedorthist in this state.

These rules are intended to implement Iowa Code chapters 17A, 147, 148F, and 272C.

ITEM 3. Amend **645—Chapter 224**, title, as follows:

DISCIPLINE FOR PODIATRISTS, ORTHOTISTS, PROSTHETISTS, AND PEDORTHISTS

ITEM 4. Amend rule 645—224.1(149) as follows:

645—224.1(148F,149) Definitions.

“Board” means the board of podiatry.

“Discipline” means any sanction the board may impose upon licensees.

“Licensee” means a person licensed to practice as a podiatrist, orthotist, prosthetist, or pedorthist in Iowa.

ITEM 5. Amend rule 645—224.2(149,272C), introductory paragraph, as follows:

645—224.2(148F,149,272C) Grounds for discipline. The board may impose any of the disciplinary sanctions provided in rule 645—224.3(147,272C) when the board determines that the licensee is guilty of any of the following acts or offenses:

ITEM 6. Amend subrule 224.2(2) as follows:

224.2(2) Professional incompetency. Professional incompetency includes, but is not limited to:

a. to *c.* No change.

d. Failure to conform to the minimal standard of acceptable and prevailing practice of a podiatrist, orthotist, prosthetist, or pedorthist in this state.

e. and *f.* No change.

ITEM 7. Rescind and reserve subrule **224.2(8)**.

ITEM 8. Amend subrules 224.2(24) and 224.2(26) as follows:

224.2(24) Knowingly aiding, assisting, procuring, or advising a person to unlawfully practice as a podiatrist, orthotist, prosthetist, or pedorthist.

224.2(26) Representing oneself as a podiatrist, orthotist, prosthetist, or pedorthist when one’s license has been suspended or revoked, or when one’s license is on inactive status.

ITEM 9. Adopt the following **new** rule 645—224.6(148F,149,272C):

645—224.6(148F,149,272C) Indiscriminately prescribing, administering or dispensing any drug for other than a lawful purpose. The board may impose any of the disciplinary sanctions provided in rule 645—224.3(147,272C) when the board determines that the licensee is guilty of any of the following acts or offenses:

224.6(1) Self-prescribing or self-dispensing controlled substances.

224.6(2) Prescribing or dispensing controlled substances to members of the licensee's immediate family for an extended period of time.

a. Prescribing or dispensing controlled substances to members of the licensee's immediate family is allowable for an acute condition or on an emergency basis when the physician conducts an examination, establishes a medical record, and maintains proper documentation.

b. Immediate family includes spouse or life partner, natural or adopted children, grandparent, parent, sibling, or grandchild of the physician; and natural or adopted children, grandparent, parent, sibling, or grandchild of the physician's spouse or life partner.

224.6(3) Prescribing or dispensing controlled substances outside the scope of the practice of podiatry.

ITEM 10. Amend **645—Chapter 224**, implementation sentence, as follows:

These rules are intended to implement Iowa Code chapters 147, 148F, 149 and 272C.

ITEM 11. Adopt the following new 645—Chapter 225:

CHAPTER 225

CONTINUING EDUCATION FOR ORTHOTISTS, PROSTHETISTS, AND PEDORTHISTS

645—225.1(148F) Definitions. For the purpose of these rules, the following definitions shall apply:

"*ABC*" means the American Board for Certification in Orthotics, Prosthetics and Pedorthics, Incorporated.

"*Active license*" means a license that is current and has not expired.

"*Approved program/activity*" means a continuing education program/activity meeting the standards set forth in these rules.

"*Audit*" means the selection of licensees for verification of satisfactory completion of continuing education requirements during a specified time period.

"*Board*" means the board of podiatry.

"*BOC*" means the Board of Certification/Accreditation, International.

"*Continuing education*" means planned, organized learning acts acquired during licensure designed to maintain, improve, or expand a licensee's knowledge and skills in order for the licensee to develop new knowledge and skills relevant to the enhancement of practice, education, or theory development to improve the safety and welfare of the public.

"*Hour of continuing education*" means at least 50 minutes spent by a licensee in actual attendance at and completion of an approved continuing education activity.

"*Inactive license*" means a license that has expired because it was not renewed by the end of the grace period. The category of "inactive license" may include licenses formerly known as lapsed, inactive, delinquent, closed, or retired.

"*Independent study*" means a subject/program/activity that a person pursues autonomously that meets standards for approval criteria in the rules and includes a posttest.

"*License*" means license to practice.

"*Licensee*" means any person licensed to practice as an orthotist, prosthetist, or pedorthist in the state of Iowa.

645—225.2(148F,272C) Continuing education requirements.

225.2(1) The biennial continuing education compliance period shall extend for a two-year period beginning on July 1 of each even-numbered year and ending on June 30 of the next even-numbered year.

a. Each biennium, each person who is licensed to practice as an orthotist in this state shall be required to complete a minimum of 30 hours of continuing education.

b. Each biennium, each person who is licensed to practice as a prosthetist in this state shall be required to complete a minimum of 30 hours of continuing education.

c. Each biennium, each person who is licensed to practice as a pedorthist in this state shall be required to complete a minimum of 20 hours of continuing education.

225.2(2) Requirements for new licensees. Those persons licensed for the first time shall not be required to complete continuing education as a prerequisite for the first renewal of their licenses. Continuing education hours acquired anytime from the initial licensing until the second license renewal may be used.

a. The new orthotic licensee will be required to complete a minimum of 30 hours of continuing education per biennium for each subsequent license renewal.

b. The new prosthetic licensee will be required to complete a minimum of 30 hours of continuing education per biennium for each subsequent license renewal.

c. The new pedorthic licensee will be required to complete a minimum of 20 hours of continuing education per biennium for each subsequent license renewal.

225.2(3) Hours of continuing education credit may be obtained by attending and participating in a continuing education activity. These hours must be in accordance with these rules.

225.2(4) No hours of continuing education shall be carried over into the next biennium.

225.2(5) It is the responsibility of each licensee to finance the cost of continuing education.

645—225.3(148F,272C) Standards.

225.3(1) *General criteria.* A continuing education activity which meets all of the following criteria is appropriate for continuing education credit if the continuing education activity:

a. Constitutes an organized program of learning which contributes directly to the professional competency of the licensee;

b. Pertains to subject matters which integrally relate to the practice of the profession;

c. Is conducted by individuals who have specialized education, training and experience by reason of which said individuals should be considered qualified concerning the subject matter of the program. At the time of audit, the board may request the qualifications of presenters;

d. Fulfills stated program goals, objectives, or both; and

e. Provides proof of attendance to licensees in attendance including:

(1) Date, location, course title, and presenter(s);

(2) Number of program contact hours; and

(3) Certificate of completion or evidence of successful completion of the course provided by the course sponsor.

225.3(2) *Specific criteria for licensees.*

a. Licensees may obtain continuing education hours of credit by attending workshops, conferences, symposiums, electronically transmitted courses, live interactive conferences, and academic courses which relate directly to the professional competency of the licensee. Official transcripts indicating successful completion of academic courses which apply to the field of orthotics, prosthetics, or pedorthics will be necessary in order to receive the following continuing education credits:

1 academic semester hour = 15 continuing education hours of credit

1 academic trimester hour = 12 continuing education hours of credit

1 academic quarter hour = 10 continuing education hours of credit

b. Licensees may obtain continuing education hours of credit by teaching in an approved college, university, or graduate school. The licensee may receive credit on a one-time basis for the first offering of a course.

c. Continuing education hours of credit may be granted for any of the following activities not to exceed a maximum combined total of 15 hours for orthotists and prosthetists and 10 hours for pedorthists:

(1) Presenting professional programs which meet the criteria listed in this rule. Two hours of credit will be awarded for each hour of presentation. A course schedule or brochure must be maintained for audit.

(2) Authoring research or other activities, the results of which are published in a recognized professional publication. The licensee shall receive 5 hours of credit per page.

(3) Viewing videotaped presentations and electronically transmitted material that have a postcourse test if the following criteria are met:

1. There is a sponsoring group or agency;

2. There is a facilitator or program official present;
 3. The program official is not the only attendee; and
 4. The program meets all the criteria specified in this rule.
- (4) Participating in home study courses that have a certificate of completion and a postcourse test.
 - (5) Participating in courses that have business-related topics: marketing, time management, government regulations, and other like topics.
 - (6) Participating in courses that have personal skills topics: career burnout, communication skills, human relations, and other like topics.
 - (7) Participating in courses that have general health topics: clinical research, CPR, child abuse reporting, and other like topics.

645—225.4(148F,272C) Audit of continuing education report. In addition to the requirements of 645—4.11(272C), proof of current BOC or ABC certification as an orthotist, prosthetist, or pedorthist shall be accepted in lieu of individual certificates of completion for an audit.

These rules are intended to implement Iowa Code section 272C.2 and chapter 148F.